THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.5721 OF 2006

Date: 23-03-2006

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Between:

Jayakrishna Aluminium Limited …Petitioner

And

The Commercial Tax Officer …Respondent

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THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.5721 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

The case of the petitioner is that he purchased certain raw material. Subsequently, an assessment was made on 27-09-2001 for the year 1998-99 and as a result of this assessment he paid the tax. However, the Government came up with G.O.Ms.No.1133, Revenue (CT-II) Department, dated 14-11-2003 and according to the petitioner, in terms of this G.O., he is entitled to set off of the tax paid by him on the raw material purchased locally, against the tax payable on local sales of the finished goods. Though the said G.O was issued on 14-11-2003, but was given retrospective effect from 13-08-1998. The petitioner made a representation on 21-08-2004 to the respondent praying set off of the tax paid, in terms of the aforesaid G.O, but the respondent has not yet disposed of the same.

In this view of the matter, after hearing learned counsel for the parties and with their consent, we dispose of this writ petition, at this stage, directing the respondent to pass appropriate orders, in accordance with law, on the representation of the petitioner within a period of four weeks from the date of receipt of a copy of this order. No order as to costs.

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(Bilal Nazki, J)

23rd March, 2006

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(G.Chandraiah, J)

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